

St. David's Parish Church of Scotland

GLASGOW

Trustees' Report and Congregational Accounts

Year ended 31st December 2023

Congregational No.161003

Scottish Charity No. SC017297

Trustees' Annual Report
Year ended 31st December 2023

The Trustees present the Annual Report and Accounts for St. David's Parish Church of Scotland Glasgow at year ended 31st December 2023

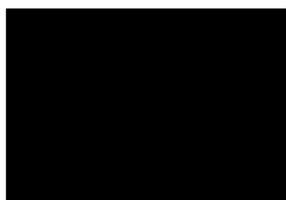
Reference and Administrative Information

Charity Name: St.David's Parish Church of Scotland Glasgow

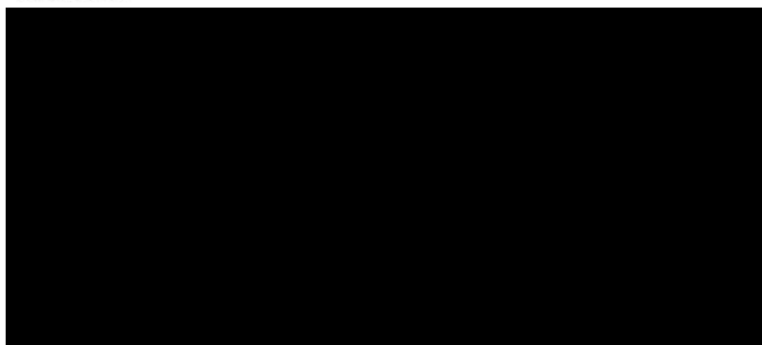
Charity Registration Number: SC017297

Congregational Reference Number: 161003

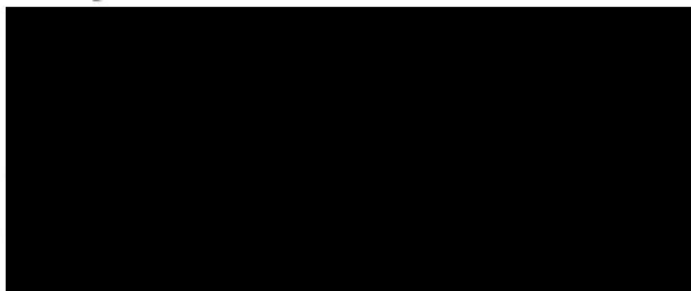
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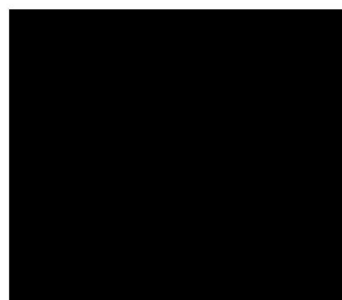
Trustees



Principal Office-bearers



Independent Examiner



Bankers: Bank of Scotland

Anniesland Cross Branch

836 Crow Road, Glasgow G13 1ET

Trustees Annual Report

Year Ended 31st December 2023

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Unitary Deed of Constitution.

Recruitment and Appointment of Trustees

Under the terms of the Unitary Constitution (UC) all the affairs of the congregation are dealt with by the Kirk Session and only the elders are the legal Charity Trustees of the congregation.

The Kirk Session members are the elders of the church and are chosen from those members of the congregation considered to have the appropriate gifts and skills. The Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by the Presbytery.

Organisational Structure

The Kirk Session, which meets nine times a year, has 15 active Elders (8 male and 7 female). During the year Dickson Jacobs submitted his resignation as an active Elder due to his relocation away from Glasgow. In terms of the Basis of Parish Grouping, agreed during 2021 with the constituent congregations of Knightswood Anniesland Trinity (KAT), elders of both congregations have met during the year in Council to make joint policy decisions.

Objectives and Activities

The Church of Scotland is Trinitarian in Doctrine, Reformed in Tradition and Presbyterian in Polity. It exists to Glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national church, it acknowledges a distinctive call and duty to bring the Ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other churches in various ecumenical bodies in Scotland and beyond.

In addition to Sunday morning worship at 11am in our Sanctuary, the service continues to be made available on Zoom for the benefit of those who are too frail to attend or who are still reluctant to attend in person due to the continuing impact of Covid. Zoom is available both online or by phone and while there is a steady core of 3/4 people telephoning in weekly, the number online fluctuates from none to potentially 4.

Weekly prayer meetings, involving members of both St David's and KAT congregations, have also continued on Zoom and are valued by those attending.

The number of younger children and teenagers attending St David's continues to decline. There are currently no Sunday groups running for these age groups although any younger children attending are encouraged to join together at the front of the church during the service where a worksheet is provided for them to complete and/or colour in.

The Thursday afternoon Coffee Group set up in 2022 continues to be well attended and is much appreciated by all those who come along for coffee, biscuits, and a chat.

The 'Thy Kingdom Come' Prayer initiative was run between Monday 22nd and Friday 26th May when the church was open on six occasions to allow people to come in and use the material made available to pray for the needs of people in our Community, our Country and around the World.

The English Class, for asylum seekers and refugees living within the community and which had to be stopped due to the Covid pandemic, has restarted in the Church Halls on Friday mornings. Unfortunately,

the re-starting of the crèche and fortnightly shop, which previously ran alongside the English class, was not practicably possible. This class is much welcomed and appreciated by those attending.

The Discipleship Group continues to meet fortnightly, except in the summer months. There are two healthy groups meeting: one in person in the church hall in the afternoon and the other by Zoom in the evening.

During Holy week, joint services were held with KAT on Maundy Thursday and Good Friday, as well as an early morning service in Knightswood Park on Easter Sunday, which was followed by breakfast in the St David's Church Hall. An Advent Sunday joint service was held on 3rd December where we shared the sacrament of Communion. Other joint services were held in March, where a retiring offering was taken for the work of Comfort International, and in August for Souper Sunday. Elders from both congregations were involved in leading worship at the Souper Sunday service for the Church of Scotland HIV Programme which was followed by a soup and sandwich lunch prepared by members of both congregations. In addition to the joint Services, there have also been a couple of occasions where the ministers of St David's and KAT have undertaken a pulpit exchange and led worship in their counterpart's congregation. St David's continues to share in joint services with the six other denominations in the Knightswood Fellowship of Churches, although these have been reduced in number for the current session.

The WhatsApp Fellowship Group has continued to enable members to keep in touch and provides a conduit for sharing information and encouragement with each other.

The following lets continued to meet in our premises: Badminton, Line Dancing, Narcotics Anonymous, Brownies and Disabled Guides. The halls have also been let out for a number of private functions throughout the year. Our Outreach group has restarted film nights, followed by a meal, to bring people together. The all-age congregational Christmas Party also resumed in December, to which members of the KAT congregation were invited. This was well supported by members of the congregation who enjoyed a varied programme of entertainment during the afternoon.

Due to structural problems within their Anniesland Campus, Clyde College approached us for a let to run from 8th February to 31st March, to facilitate the running of several classes. This let was beneficial to both parties and led to a further let of our premises by Clyde College to run three coffee mornings as part of their Gateway to College course.

Achievements and Performance

During 2023 our Membership numbers continued to decline, due to 5 deaths, while 1 new member was added to our Roll during the year by Kirk Session Resolution. There are 125 members on our Membership Roll plus 14 Adherents.

In early 2023 a Mission Team was set up within St David's to explore potential for future outreach within the community. This could mean serving community organisations by renting them accommodation or it may also involve initiatives which we take ourselves to serve particular groups identified in the community audit. We are currently developing our ongoing relationship with Linkes and looking for other potential community groups to engage in conversation. Whatever initiatives are taken, these should build friendships and relationships between members of the United congregation and those beyond our walls, in the hope of creating pathways into faith.

Offerings of members have remained remarkably stable over the year, reflecting a high level of commitment by the worshipping congregation. Monthly offerings for world causes, in which the congregation has an interest, were resumed following Covid restrictions with offerings taken up for Scripture Union Scotland, Christian Aid Week, the annual Harvest offering for Tearfund and the Christmas Lodging House Mission appeal for Glasgow's homeless. An additional offering was also taken up to support the Disaster Appeal following the Turkey/Syria Earthquake.

At the Parish Grouping Council (PGC) meeting on 15th February 2023, it was agreed that the existing World Mission teams of the two congregations would join to constitute a single World Mission Team.

This team has met subsequently to progress consolidation of work being done by the two individual congregations. Additionally it was decided, and approved by the PGC, that the twinning, which had been proposed previously between Temple Anniesland and the congregation of St Saviour's, Sukkur in Pakistan, should be progressed by KAT.

The PGC has met regularly to discuss and consider the difficult decisions to be made affecting governance, worship and life of the congregations. During 2023 the main drive has been on which of the three buildings should be retained by the joint congregation going forward. Following considerable debate on the merits of each of the buildings, a congregational vote was held in March to determine which would be retained and which disposed of. Unfortunately, no clear decision was reached following the vote. While both St David's and KAT voted in favour of retaining the St Margaret's building and disposing of the Anniesland building, the margin in favour was very narrow in the KAT congregation. Because of the closeness of the vote, and approaches made by a few individuals with concerns relating to the vote, Presbytery arranged a further series of meetings with the PGC to discuss the way forward. It was agreed during these meetings that it was unlikely that re-running the vote would obtain a clear result, and attention was turned to exploring the alternative option of seeking arbitration. Presbytery outlined to the PGC the idea of an independent group making decisions about the buildings, culminating in a formal document called the Scheme of Delegation being produced for approval. At the PGC meeting on 23rd August 2023 no objections were raised to putting the scheme before the congregations for a congregational vote on 10th September. Following meetings of both congregations on Sunday 3rd October, to allow members to ask questions about the proposal, the vote went ahead on the 10th September and was approved by both congregations. The vote was confirmed by Presbytery at their October meeting with a team of three people selected to undertake the task of reviewing all existing documentation and speaking to both congregations. A time scale of 6 months has been set for this task to be completed and a proposal put to Presbytery by the team. It is anticipated that this will be brought before the May Presbytery meeting for approval.

Trustees' Annual Report Cont 2023. Financial Review

Financial Review

Our principal source of income is from Members offerings. The total offerings (Freewill and Gift Aid) were down from £47756 to £42146, a decrease of £5610, which is still a very good performance. Tax recoverable from Gift Aid was down by £3194, from £12262 to £9068. We ended the year with a very small deficit, but we have to take into account, a Legacy of £54733, which masks the true picture.

Reserve Policy . Funds Held. Unrestricted £11149, Investments £63151, Restricted £15723.

Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. They are also responsible for safeguarding the assets of the church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities

half,

St Davids Parish Church

SCO17297

Independent Examiner's Report to the Trustees of St Davids Parish Church

Year ended 31 December 2023

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 8 to 14

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

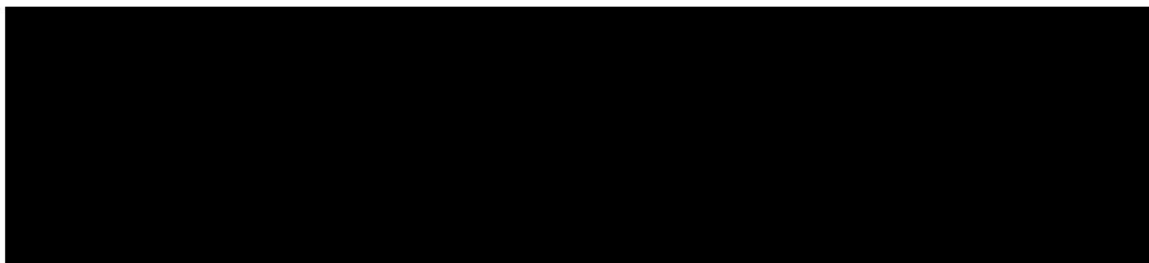
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



St David's Knightswood
Receipts and Payments Account
for the year ended 31 December 2023

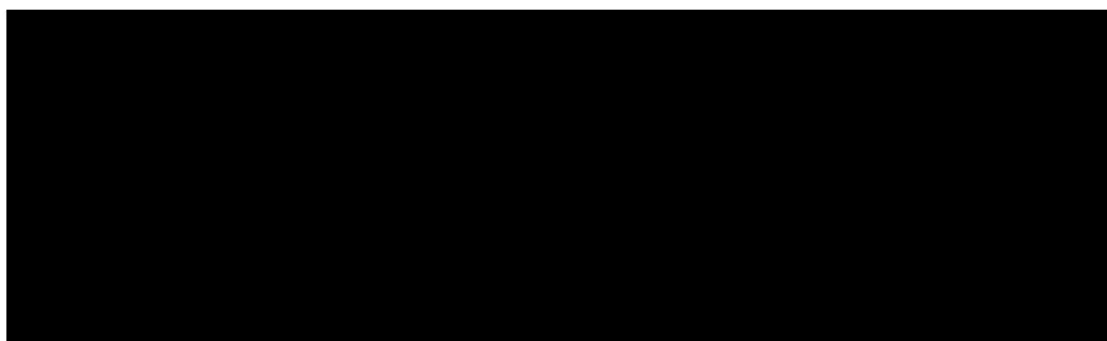
		<i>Unrestricted</i>	<i>Restricted</i>	<i>Endowment</i>		
		<i>Funds</i>	<i>Funds</i>	<i>Funds</i>	<i>Total</i>	<i>Total</i>
		<i>2023</i>	<i>2023</i>	<i>2023</i>	<i>2023</i>	<i>2022</i>
		£	£	£	£	£
	<i>Note</i>					
Receipts						
Donations	3	53,302	760	-	54,062	63,466
Legacies		54,837	-	-	54,837	10,000
Activities for Generating Funds		-	-	-	-	-
Bank & Deposit interest		-	-	-	-	-
Investment income		1,430	-	-	1,430	1,638
Rental of premises		3,405	-	-	3,405	3,180
Contr from Cong Organisations		-	-	-	-	-
Weddings and Funerals		200	-	-	200	40
Other Receipts		79	-	-	79	5,448
		113,253	760	-	114,013	83,772
<i>Assets and investments</i>						
Sale of fixed assets		-	-	-	-	-
Sale of investments		-	-	-	-	25,006
Total Receipts		113,253	760	-	114,013	108,778
Payments						
Costs of generating funds	4	407	-	-	407	360
Charitable activities	4	82,837	486	-	83,323	104,221
Governance costs	4	150	-	-	150	150
		83,394	486	-	83,880	104,731
Assets and investments	4	30,000	-	-	30,000	-
Total Payments		113,394	486	-	113,880	104,731
Excess of Receipts over Payments for the year before Transfers		(141)	274	-	133	4,047
Transfers		-	-	-	-	-
Excess of Receipts over Payments for the year		(141)	274	-	133	4,047

St David's Knightswood
Statement of Balances
At 31 December 2023

		<i>Unrestricted Funds 2023</i>	<i>Restricted Funds 2023</i>	<i>Endowment Funds 2023</i>	<i>Total 2023</i>	<i>Total 2022</i>
	<i>Note</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Bank & Deposit Balances						
Bank & deposit balances brought forward		11,290	15,449	-	26,739	22,692
Movement in year:						
Excess of Receipts over Payments for the year		(141)	274	-	133	4,047
		-----	-----	-----	-----	-----
Bank & deposit balances carried forward	2	11,149	15,723	-	26,872	26,739
		=====	=====	=====	=====	=====
Investments at market value						
(cost - £315)	7	63,151	-	-	63,151	30,212
		=====	=====	=====	=====	=====
Assets						
Gift Aid Receivable		2,077	-	-	2,077	2,441
Insurance Claim		-	-	-	-	-
		-----	-----	-----	-----	-----
		2,077	-	-	2,077	2,441
		=====	=====	=====	=====	=====
Liabilities						
Cost of repair not yet billed		-	-	-	-	-
		-----	-----	-----	-----	-----

The accounts were approved by the Trustees March 2024

For and on behalf of the Trustees



St David's Knightswood
Notes forming part of the Accounts
for the year ended 31 December 2023

1. Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

2. Movements in Funds

	<i>At</i> <i>1 Jan</i> <i>2023</i> £	<i>Receipts</i> <i>2023</i> £	<i>Payments</i> <i>2023</i> £	<i>Transfers</i> <i>2023</i> £	<i>At</i> <i>31 Dec</i> <i>2023</i> £
Unrestricted funds					
General Fund	8,077	113,253	(111,506)	-	9,824
Impact Fund	1,447	-	(679)	-	768
Designated Fabric Fund	1,209	-	(1,209)	-	-
Designated Special events Fund	557	-	-	-	557
	<u>11,290</u>	<u>113,253</u>	<u>(113,394)</u>	<u>-</u>	<u>11,149</u>
Restricted funds					
Benevolent Fund	598	10	(200)	-	408
Flower Fund	1,163	170	(193)	-	1,140
Mission Fund	804	-	-	-	804
Youth Fund	2,409	-	-	-	2,409
Pastoral Assistant Fund	7,997	-	-	-	7,997
Organ Fund	2,297	-	-	-	2,297
Improvement Fund	181	580	(93)	-	668
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	<u>15,449</u>	<u>760</u>	<u>(486)</u>	<u>-</u>	<u>15,723</u>
Total Funds	<u>26,739</u>	<u>114,013</u>	<u>(113,880)</u>	<u>-</u>	<u>26,872</u>

Purpose of Funds

Designated Funds

Fabric Fund: The trustees have set aside funds for the maintenance of the church property.

Reserve Fund: The trustees have set aside funds for the general use of the church and to be used when there is a deficit in the General Fund

Pastoral Assistant Fund: The trustees have decided that the income from use of premises will be used to fund a Pastoral Assistant

Sunday School Impact Fund: This fund is used to assist the running of the Sunday School

St David's Knightswood
Notes forming part of the Accounts
for the year ended 31 December 2023

Purpose of Funds (continued)

Restricted Funds

Benevolent Fund: This a fund for the use of the minister to give assistance to those in need.

Flower Fund: A fund to facilitate the purchase of flowers for the church by way of donations.

Improvement Fund. This fund is used for the omprovement of the buildings.

Organ Fund. This fund is for the upkeep of the organ.

Mission Fund. This fund is for the mission work of the church at home and abroad.

Youth Fund. This fund was donated for the work of the young peolpe in our congregation.

St David's Knightswood
Notes forming part of the Accounts
for the year ended 31 December 2023

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Endowment</i>		
	<i>Funds</i>	<i>Funds</i>	<i>Funds</i>	<i>Total</i>	<i>Total</i>
	<i>2023</i>	<i>2023</i>	<i>2023</i>	<i>2023</i>	<i>2022</i>
	£	£	£	£	£
3. Analysis of Donations					
WFO Scheme	42,146	-	-	42,146	47,756
Tax Recovered on Gift Aid Donations	9,067	-	-	9,067	12,262
Ordinary Offerings (Open Plate)	-	-	-	-	-
Other Offerings, Donations etc	2,089	760	-	2,849	3,448
	<u>53,302</u>	<u>760</u>	<u>-</u>	<u>54,062</u>	<u>63,466</u>
4. Analysis of Payments					
<i>Costs of Generating Funds</i>					
Offering Envelopes	407	-	-	407	360
	<u>407</u>	<u>-</u>	<u>-</u>	<u>407</u>	<u>360</u>
<i>Charitable Activities</i>					
Ministries & Mission Contribution	43,684	-	-	43,684	48,423
Locum Costs	-	-	-	-	-
Presbytery Dues	1,820	-	-	1,820	2,374
Minister's Expenses	3,050	-	-	3,050	2,379
Pulpit Supply	-	-	-	-	190
Council Tax	3,755	-	-	3,755	3,582
Other Salary Costs	6,525	-	-	6,525	5,504
Fabric Repairs & Maintenance	3,039	-	-	3,039	26,082
Other Buildings Costs	14,537	-	-	14,537	10,212
Donations	-	-	-	-	1,661
Church Office Expenses	1,640	-	-	1,640	1,561
Other expenses	4787	486	-	5273	2613
Totals	<u>82,837</u>	<u>486</u>	<u>-</u>	<u>83,323</u>	<u>104,221</u>
<i>Governance Costs</i>					
Independent Examiner's Fee	150	-	-	150	150
	<u>150</u>	<u>-</u>	<u>-</u>	<u>150</u>	<u>-</u>
<i>Assets and investments</i>					
Purchase of fixed assets	-	-	-	-	-
Purchase of investments	30,000	-	-	30,000	-
	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>-</u>
<i>Total</i>	<u>113,394</u>	<u>486</u>	<u>-</u>	<u>113,880</u>	<u>104,731</u>

Temple Anniesland
Notes forming part of the Accounts
for the year ended 31 December 2023

5. Trustee Remuneration and Related Party Transactions

During the year, one trustee received reimbursement of expenses incurred totalling £6805. In addition another trustee received £2280 as an organist.

6. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £30,135 and the maximum stipend (in the 5th and subsequent years) £37,032.

7. Investments

	<i>Market</i>		<i>Gain/(loss)</i>	<i>Market</i>
	<i>Value at</i>		<i>on</i>	<i>Value at</i>
	<i>1 Jan</i>			<i>31 Dec</i>
	<i>2023</i>	<i>Purchases</i>	<i>Disposals</i>	<i>Revaluation</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>Income Fund</i>	30,212	30,000	-	2,939
				63,151

8. Collections for Third Parties

	<i>2023</i>	<i>2022</i>
	<i>£</i>	<i>£</i>
Mission Aviation	-	-
Barnabus Trust Fund	-	-
Bible Society	-	-
Christian Aid	355	687
Edward Momo	-	-
Lodging House Mission	441	300
OMF	-	-
Scripture Union	162	120
Tearfund	907	566
C Of S HIV	574	-
Leprosy Mission	51	-
	<u>2,490</u>	<u>1,673</u>